D25

Previous references

1909 ✓

(Municipal)

File No 432—08

Serial Nos 1—3

Later references

4 3 201 10 (1 3)

~~(131 — 13-10)~~

GENERAL AND REVENUE SECRETARIAT

Serial Nos 163

Part B for Jan 1909

SUBJECT

Revision of municipal annual account forms

---

1. To the Comptr no 7678 & 10 4-09 Requests him to get good examples & suggest revised forms of statts. of income & expenditure of the municipalities and also to consider the question of adopting the necessary alterations in the forms appended to the Review of the Madras Local and Municipal Administration Reports for 1907—08

2 From do no 6708 & 17-4-09 Sub for approval a list of the heads of account based with suitable alterations on the account heads given in the forms accompanying the Madras Local Review of the Local Administration Reports for 07-08.

3 GO no 1114-26 & 29 7 09 Prescribes revised heads of account for recording the income and expenditure of the municipalities in the State from the beginning of 1909—10

G R S 58.

GRS 11] 1908-9

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

Mll File No 435-08

FILE HEADING

Municipal annual account forms

From

No	Dated	Received

Diary No	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

Re para 25 of the draft Municipal Revenue order, the ~~Consolidation was~~ revision of the existing Statement of income and expenditure contemplated. The Secretary and the 1st Commissioner having ordered that the [illegible]

NOTES—First sheet

GRS— 1000 11

Serial No

2 From the Comptroller No 670 dated 17th April 1909 States that a revision of the headings of the Mund Statements of income and expenditure is very desirable and Submits for approval a list of the heads of accounts based with Suitable alterations on the account heads given in the form accompanying the Madras Govt Review of the Municipal Administration Reports for 1907-08 & The heads of account proposed by the Comptroller may be slightly modified as noted below.

Receipts

9 (1) The totals under each main head denoted by the letters A, B, C etc may be entered under the respective heads ✓

10 (2) In place of (9) Other taxes under A on the Receipt Side, the following may be Substituted

" (9) Mohatarfa :-
(a) House tax
(b) Shop-tax
(c) Grain mill tax
(d) Cart-tax

(10) Other taxes
(a)
(b)
(c)

Total A "✓

Thus has 1 & 2 on one Head in the new Statement

11 (3) Under C Revenue derived from etc' 7 (a) may be numbered as 8
7 (b) " 9 The words 'Eg Shops and others' being omitted
7 (c), 8 and 9 may be numbered as 10, 11 and 12 and a new sub head '13 Other items' added

delete Heading 7. Lighting may be retained

Note—Contn sheet

GPB—50,000—15-5-08

C. R. S. 12]
General and Revenue Secretariat.

File No. Mk 483 of 1908

Serial No.

12. (4) For the sub-heads under D Grants and Contributions the following may be substituted

(a) For Road Repairs
(b) For the prevention of epidemic diseases
(c) For Education purposes
(d)
(e)
(f)

2 From District Funds
(a) For Road Repairs
(b)
(c)
(d)

3. From other Municipal Funds

4. From Local Funds Grants.
5 From Municipal Funds
6 From other Sources

Total D.

13 (5) For 2 other items under E Miscellaneous.
Substitute the following
"3. Land Revenue and Cess"
4. Loans
5 Other items

14 (6) Heading of H to be changed into "Public Debt" and Sub-head '5 Loans from Govt' to be struck off.

15 (7) Headings for 'Total income' 'Closing balance, Municipal Funds' and 'Grand total' to be inserted.

The proposed reduction has been entered on the heads of Local and Municipal Debt Funds.

Proposed [illegible]

[illegible] to the proper place for [illegible]

Form—Comm. sheet.

G. E. S. 12]
General and Revenue Secretariat.

File No. [illegible] of 190[illegible]

Serial No.

Expenditure

11. (1) Under 'A General Administration' the distinction between the President's Office and the Vice-President's office may be abolished and an additional Sub head '(f) Miscellaneous' ~~could be~~ inserted

17. (2) Under 'B. Collection Charges' the apportionment of charges on account of the collection of each kind of tax etc does not seem to be necessary In some cases two or more taxes are collected by the same staff and the charges must then have to be apportioned on some rational basis In the Madras Account forms no such Sub heads are to be found. The following Sub heads under this head may therefore be adopted

(1) Pay of establishment

(2) Commission

(3) Contingencies

(4) Rewards

(5) Miscellaneous.

18 (3) Under 'D Public Safety.' a Sub head '4 Miscellaneous' may be inserted.

19. (4) For 1, 2, 11 & 14 under 'E. Public Health and Safety' Substitute the following.

hearings suggested by the Comptroller is preferable. Where there is one establishment maintained for collection of two or more different heads of revenue taxes, may be bracketted thus :- Well

This may be noted under row Well

Note—Contin. sheet.

GPB—50,000—15-2-05

Serial No

1. Public Works carried out by Civil Officers (including Irrigation and Water-supply Divisions)

(a) Roads, original
(b) " repairs
(c) Bridges, original
(d) " repairs
(e) Water-supply, original
(f) " repairs
(g) Buildings, original
(h) " repairs
(i) Other works original
(j) " repairs
(k) Compensation
(l) Establishment charges
(m) Tools and plant.

2. Public Works carried out by Civil Officers

(a) to (m) as in 1.

II Maintenance of public roads and buildings

14. Water-supply maintenance and Scarcity charges
15 Bridges ✓
16 Ferries and ferry-boats
17. Sewage-farms ✓
18 Miscellaneous ✓

24. (5) Under H. Miscellaneous insert

Note—Contin. sheet.

GPB—50,000—15-5-05

G. R. S. 12]
General and Revenue Secretariat.

M File No. 433 of 1908

Serial No

Sub-heads 'Repayment of loan' after 'Interest on debt' and 'Home for incurable lunatics' after 'Lunatic asylums'

24 (6) Change the heading of J into Public Debt and omit Sub-head 'Repayment of loan' as it should naturally go along with 'Interest on debt' under H.

25 (7) Open heads to show totals of heads A. B. &c. (Ind also 'Total expenditure', 'Closing balance' under Head Funds Broker and Public Debt' and 'Grand total'.

26 With the modifications noted above the heads of account may, as suggested by the Comptroller, be adopted from 1st July 1909

27. Submit for orders

DS 5/7
27/4/09

28 The file may be sent unofficially to the
21/5/09 Comptroller for favour of opinion as regards the modifications suggested proposed above.

21.5.09

Note—Contd. sheet.

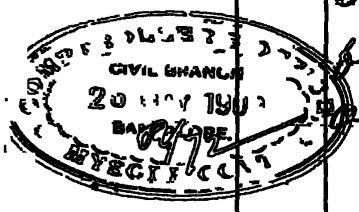
GPB—30,000—15-9-08

R. S. 12]
General and Revenue
Secretariat.

File No. 433 of 1908

Serial No

17 Jy 1908
25-5-09.



26. Forwarded W.O. to the Comptroller for favour of opinion as regards the modifications suggested in the office note above.

By order
H. Sharpe
26-5-09 For Secy

Note 73 of 1909.

27 I attach a note by Asst Comptr with which I generally agree. If any suggestions in the note are not found acceptable I shall be glad to give special consideration to the matter if the case is referred to me again.

30/6

W 28/7

Note—Contin. sheet.

GPB—30,000—12-5-08

Serial No

Note

1. The chief modifications proposed in the Secretariat notes are

(1) Retention of the head "Mohatarfa" with sub heads on the Receipt side,

(2) Transferring the sub head "Loans from Government" and Repayments of loan from the group Public Debt to the Revenue head "Miscellaneous'

(3) Addition of several detailed heads and modifications of certain others

2. (1) The omission of the head Mohatarfa was not quite intentional though it was understood that this was Included in No 2 'Tax on buildings' &c. As it is now explained that the two are different this head may be retained with the 4 sub heads proposed in the Secretariat note

Para 19-(2).

3. (2) The revision of the account forms is intended to be made on some principle and in accordance with the Madras forms

Para 16 (8) & 21-(6). re 'Loans'.

The cash account must contain 2 distinct portions, those that pertain to what is classed as ordinary annual Municipal Revenues and those that are not such Loans from Government or Repayments of such loans cannot rightly be classed under the former group but must be entered under debt transactions In the old statements the head is shown under 'Miscellaneous' both on the receipt and expenditure side This does not seem to be correct and hence it was proposed to include it under Public debt.

The following Notes should be added. re 24

Repayment of loan and payment of interest are not alike as stated in the Secretariat note, but essentially

Note—Contin. sheet.

GPB—20,000—15-5-08

Serial No.

dissimilar The one reason alleged as to why the head loans should be brought under the head Miscellaneous is that Public debt transactions are not estimated and provided for in the budget and that if the head loans is entered under public debt no estimate of receipt and payment during the year will have to be made.

This practice of excluding debt transactions from the budget estimates is based on the authority of G.O No.1493-4 LF 29-94 dated 30th July 1895 But there seems to be no objection in including the estimates of loans receivable or repayable during the year in the annual estimates even though the head may be grouped under Public debt. As the approtionment towards principal and Interest is made in this office once a year no confusion need arise from the revenue head Interest on loan and debt head Repayment of loan being placed under different groups

Para 11. (3). 4. (3) Regarding additional detailed heads proposed &c—

(a) 'Fees and Revenue derived from Tramway'—this may not be at present required in any district other than Shimoga There is no objection to open such a head if it is considered necessary, the credits in the Shimoga District if any, may however be entered under 'other items'

(b) Under 9 License fees sub heads (a) Liquor shops (b) other licenses may with advantage be opened.

Para 12 (4). (c) The detailed heads proposed in this office statement under grants and contributions seem to be more suitable as being simpler Details under grants for 'General purposes' may be obtained whenever necessary but the monthly account need not show in detail the various purposes for which the grants are made

Grants to Municipalities from other Municipalities and Muzrai Funds are very rare, and they may be classed

Note—Contin. sheet.

Serial No

classed under other heads (B) The sub head Land Revenue and cess may be under group C as item 13 instead of under Miscellaneous.

Para 13 (B).

(C) On the Expenditure Side

There seems to be some advantage in having the sub head Vice Presidents office establishment &c as distinct from that of ~~that of~~ the President. At present the charges are being budgetted for separately.

Para 16 (C).

(D) Under Public health and convenience the suggestions made in the above Secretariat note may be adopted except ~~that~~ the details under Public works carried but by Public Works and Sanitary Department ~~may not be very necessary~~. In the old statements the figures are entered in one lump under ————Public Works Department

Para 19 (D).

Sanitary Department

The statement received from the Public Works Department furnish at present details under the following heads

1 Establishment

2 Tools and plant

3 Original works

4 Repairs and only these details are given at present in the District Fund accounts.

These details may be incorporated so far as works carried out by Public Works are concerned and the existing detailed classification for works carried out by Civil Department as given in the Secretariat note may be adopted There will be some advantage in having sub heads under gardens

Para 11. (G) 11

1 Establishment

2 Contingent &c

instead of only one head as proposed

GPS—50,000—12-5-05

Serial No

5. Certain further slight modifications in the statement of receipts and expenditure are also herein proposed.

RECEIPTS (i) Under E Miscellaneous. The sub head 5 grant-in-aid from Government, Mutts &c may be omitted as all grant-in-aid from Government came under D and those from Mutts being very rare may be classed under other items.

(ii) Major heads for 'Refunds and Recoveries' and 'Recoveries on account of overpayments of previous years' are not necessary. They may ~~right~~ be classed under Miscellaneous. The former is so classed in the old statement, and as regards the latter G.O.No 100 & 25-35 LF 47-04-12. dated 29th April 05 only authorises the opening of special detailed heads on the receipt and expenditure Lee

EXPENDITURE

(iii) Head office charges, collection charges and Pensions may all be grouped under General administration as in the Madras form They may be I,II,& III under A.

(iv) Under 2 Lighting charges, a sub head purchase of oil &c may be opened, because such charges are different from those incurred on purchase of lamps &c This is according to the budget classification

(v) ~~Under Public Health and conveniences~~

6 A revised statement of receipts and expenditure embodying the above modifications is also appended

As the budgets for the next year have already been passed there may be some difficulty in introducing

Note—Comm. sheet.

12]
and Revenue
Secretariat

M File No 433 of 1908

Serial No

introducing the new forms from 1st July '09

Robt Bruce

15.
22.6.09

Note—Contin sheet

GPB—50 000—18 5 08

Serial No

28 After considering the suggestions made in the foregoing paper, the Comptroller has attended for consideration revised heads of income and expenditure. In them the modifications detailed below appear to be necessary:-

Receipts

A 1 Octroi. The names of the articles on which the duty is levied will be inserted as shown in red ink in the Statement. As no octroi is levied on metals, drugs, gums etc they may be removed from the list but ans oil seeds should go under class III (not class V) as shown by the Comptroller

adopted but head "Miscellaneous" other items seems necessary when we go to such details as detailed head JM 12/7

A 2 Tax on ~~houses~~ buildings lands etc
A 9. Mohatarfa (or) house-tax

To distinguish between these heads, the words 'under the Municl Regulns' and 'in non-Regulation Municlts' respectively will be inserted at the head

Merged adopted JM 12/7

NOTE—Contn sheet

G R S. 12
General and Revenue Secretariat.

15

MM File No. 433 of 1908

Serial No

3 - As no heavy collections in any especial way, this seems unnecessary. 10.7.09 MM

Also that 'Land Revenue' as a head of account should be also as B3. MM 1317

1 - No objn. to the suggestion MM 1317

A proposed classification may be adopted. MM 13/7

C.11. Fines under Mund and other Acts.

The heading may be shortened into 'Fines' to include other fines of all kinds -

D Grants and contributions

The Assistant Comptroller in his note remarks that the sub-heads proposed by him are simple and that whenever necessary details under grants for special purposes may be obtained. But it is submitted that when figures are required immediately, and necessary hurry to work them up can not be shared, much difficulty will have to be experienced. So as without unadequately increasing the detail heads, the Credits may be classified as shown below

As now proposed by the Secy

1 Gross Grant
(a) For Road purposes
(b) For Sanitary purposes
(c) For Educational purposes
(d) For other purposes
Total
2. From District Funds
(a) For Road purposes.
(b) For other purposes.
Total

As proposed by Comptroller

1. From Govt
(a) For Special purposes
(b) For Gen. purposes
Total
2. From D. Fs
Same as above
Total

N.B That other sub heads may remain as proposed by the Comptroller

Note.—Contn. sheet.

UPL—(M/W)—1-5-08

G R S. 1½
General and Revenue Secretariat.

File No 433 of 1907

Serial No

thus there will be an increase of only 2 detail heads and this classification will be more convenient to the Secretariat.

Expenditure

All Head Office. As already noted on page 5 the classification of charges separately for the Presidts' office are to not necessary. If such details are to be insisted on, the following main heads will have to be opened to suit the requirements of all the Municipalities

(1) Dy. Commrs office

(2) Municipal offices

under each of these the following sub-heads will have to be opened.

(a) Pay & establishment
(b) Contingencies
(c) Travelling allowance
(d) Furniture
(e) Pensionary contributions
(f) Stationery charges
(g) Miscellaneous.

think we had better have all these details in two establishments separate & the cost to be separately noted. M 18/7/07

29 Subject to the modifications noted above the revised head of account

Note.—Contn sheet.

GPD—C9,000 18 5 08

Serial No

may be approved and adopted The detailed budget statements ~~issued~~ for the year 1909-10 have not yet been printed and they will be issued in a consolidated book form after the heads of account are finally sanctioned. Please see Secretary's order dated 12 and May 1909 in the matter So there will be no difficulty in adopting these heads of account from 1-7-09 as apprehended ~~by~~ in the Assistant Comptroller's note of 22nd June 1909.

N

So one more point seems to require consideration in this connection The revised heads are about twice as long as the previous heads and it is a point for consideration whether in the monthly accounts to be submitted to Govt all these details are necessary [The main object in getting these returns is to know the financial position of the Municipal Councils So it appears sufficient if the totals under each of the heads denoted by A B C etc the whole

advantageous see monthly returns alone -

12j
and Revenue
Secretariat

M File No 433 of 1908 7th

Serial No

closing balances, the total inland and expenditure are shown in the monthly returns to be submitted to Govt by the Comptroller This will relieve the Comptroller's office from copying every month a volume of figures for which there is hardly any need in the Secretariat] The annual final account will have to be submitted, of course, in all the detailed heads as now to be prescribed]

31 Subd for orders

H O no 9 of 1909 8/10/7/09

DO 9 7/7/09 9 7 09

32 Forwarded to the Comptroller for kindly considering the points in the above note

H. Nyalachar
10-7-09 For Secy -

COMPTROLLER'S CIVIL BRANCH 12 1909 BANGALORE MYSORE GOVT

33 A/c Please examine & bring up

34 Vide marginal remarks in the several Dfs

NOTE—Contn sheet

12j
and Revenue
Secretariat

MI File No 43 of 1908 7435 19.

Serial No

35. Please put up a draft order
13 7-09 JWW

509
D(3)7
36 Draft Subd for approval
Dewan
accounts matter
H/509
14/7/09 Secy (Secy) 14/15 7 09 JWW

37. May be approved HWH
16/7/09
1693
20/7/09 JWW
19 7
Issue
26 7-09 JWW

3 The ~~Comptroller~~, Deputy Comrs and Presidts Municipalities, Presidts of the Bangalore and Mysore City Municipalities Presidt of the Srirangapatna Municipality through the Deputy Comrs of the Kadur Districts and Supdt, Govt Press No 1114-26 dated 20th July 1909, Prescribes revised heads of account for recording the income and expenditure of the Municipalities in the State from the beginning of the year 1909-10.

Next—Contn sheet

GPB—50 000 15 5 08

Fus 177/08

463-08

File No 48-06

Serial No 245

No of letter replied to

GENERAL AND REVENUE SECRETARIAT
( )

the 190

of issue 10-2-09

Signed by Mr KM Memorial

Proceedings of the Government of His Highness the Maharaja of Mysore

7678 and 10828 dt 10.2.09

Read Order

The amounts spent under 'charitable grants' are not separately shown in the Comptroller's annual accounts (Statements II to XI) and it is desirable that the expenditure should be classified under the following sub-heads

(1) Local Funds Dispensaries
(2) Midwives
(3) Vaccinators

ORDER THEREON

SUBJECT

(4) Native Vaidya Salas, Hakimsheh
(5) Dispensaries
(6) Chattrams
and (7) Other charitable institutions
2 The Comptroller is requested to suggest revised forms of
Statements of income and
expenditure with all necessary
and suitable headings for
the use of Local Boards
and Municipalities
Consider the question of
adopting with necessary
alterations, the forms accompanying
appended to the Review
of the Madras Government
on the District Municipal
Reports for the year 1907-08

To be obligingly returned when done with

Secy to Govt
2 Aug

Secy to Govt
2 Aug

The Comptroller, Nilgiris Govt

7435

3

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted

COMPTROLLER'S OFFICE
17 APR 1909
LOCAL FUNT

No. 670 Revenue

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 17th April 1909.

FROM

J S CHAKRAVARTI, ESQ., MA, FRAS, etc,
Comptroller to the Govt of
His Highness the Maharaja of Mysore

To

K,S,Chandrasekhara Aiyar Esq, P A ,B L ,
Secretary to the Government of Mysore,
General and Revenue *Department*

ml 433-08
Sl-9

SIR,

With reference to Government order No 7678/M~~ 108-09~~ (433-8-1) dated 10th February 09 forwarding a copy of the Review of the Madras Government on the District Municipal Reports for 07-08 and requesting me to consider the question of adopting with necessary alterations the forms appended thereto, I have the honor to state that the accounts of receipts and expenditure of the Municipalities in Mysore do not contain at present sufficient details of their transactions For instance on the expenditure side the charges on account of the pay, travelling allowance, and contingencies of the Head Office are all clubbed together and shown only under one account head "Head Office charges" And as Government have already noticed, there are not sufficient detailed heads for record of expenditure under "Charitable grants" The order of the headings also does not appear to have been based upon any principle For instance the head "Water Maintenance which should have been placed with the other headings intended for record of expenditure on public health and conveniences is now regarded as a detailed head under Miscellaneous

W 4 13/4 11

Local Secret Department

1904

From

J S. CHAKRAVARTI, Esq.,

M.A., F.R.A.S., etc,

Comptroller to the Govt. of

H H the Maharaja of Mysore.

To K S Shivaraokeregowda Esq, B.A.B.L.

Secretary to the Govt of Mysore,

Rev & Revenue Dept.

Bangalore

Dated

Despatched 17 April

Received

No 674 One two

Subject Matter.

Grb—1,000—23-7-04

and or other accounts also, it is desirable that the headings should be revised and rearranged

The wording as well as the order of the account heads given in the forms accompanying the Madras Government Review of Municipal administrations are very convenient and may therefore be adopted with certain alterations to suit our local circumstances. I herein enclose a list of the heads of accounts prepared accordingly for the approval of Government The broad heads are indicated by the Alphabetical letters and are the same as in Madras But the Major and Miror heads under them have been altered to suit our requirements Some additional detailed heads under these may have to be opened as necessity arises therefor The revised form, if approved, will be brought into force from the beginning of next year

The enclosure to the Government order under reply is herewith returned

I have the honor to be,

Sir,

Your most obedient servant

[signature]

Accountant

[signature]

To

The Secretary to Govt. of Mysore,
Gen. and Rev. Depts.

Dated,

Despatched

I. F. No.

Sir,

I have the honor to submit the Municipal Monthly Cash Accounts of the several Municipalities in the District for the month of 190 .

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller,
Govt. of Mysore.

DPE-150-29-949

GRS 281

M File No 433 08
Serial No 3

No of letter replied to 7635

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(M)

, the 190

Date of issue 29.7.09

Signed by Mr Km

READ —

(1) correspondence ending with letter No 670 of 17-4-09 from the Comptroller to Mysore Stating that the heads of accounts of the Municipalities in the State do not at present contain sufficient details of their transactions

ORDER THEREON — NO

and that the order of the headings does not appear to have been based upon any principle and submitting a list of heads of account adopted with suitable alterations from those given in the accounts accompanying the Madras Govt General

Olet

SUBJECT

Municipal Review.

(2) Comptroller's Circular dated 30th June 1909 forwarding revised heads of account and according certain alterations proposed in the detailed heads

Order thereon :— 1114-26 mc 433-08 929 7-07.

Govt are pleased to direct that the accompanying heads of account be adopted for recording the income and expenditure of all the Municipalities in the State from the beginning of the year 1909-10.

2. The Comptroller is requested to prepare (to be good enough) at once the monthly cash account forms to be sent to the audit office and forward it to the Supdt of the Govt Press for being printed. The Deputy Commr and the Presidt of the Bangalore, Mysore and Civil Station Municipalities will at once send an indent for the no of the copies of the cash account required by them direct to the Supdt of the Govt Press who will be good

G R.S. 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

enough to darkly the same with the least possible delay.

3 The Comptroller is requested to submit to Govt the monthly cash accounts and the annual accounts of the Municipalities under the heads above prescribed from 1st July 09.

Print yes

For Secy to Govt

1/7/09

1/7/09

1/7/09

The Comptroller

The Deputy Commissioner of Districts and Presidents of Municipalities

The Presidents of the Bangalore and Mysore City Municipalities

The Secretary to the Legislative Assembly thro the Dy Comr of the Kadur District

The Superintendent Govt Press.

Proceedings of the Government of His Highness the Maharaja of Mysore

READ—

1 Correspondence ending with letter No 670, dated 17th April 1909, from the Comptroller in Mysore stating that the heads of accounts of the Municipalities in the State do not at present contain sufficient details of their transactions and that the order of the headings does not appear to have been based upon any principle and submitting a list of heads of account adopted with suitable alterations from those given in the accounts accompanying the Madras Government General Municipal Review

2 Comptroller's notes dated 30th June 1909 and 13th July 1909 submitting revised heads of account and accepting certain alterations proposed in the detailed heads

---

No 1114 26—ML 433 08 3, DATED BANGALORE, 29TH JULY 1909

ORDER THEREON —Government are pleased to direct that the accompanying heads of account be adopted for recording the income and expenditure of all the Municipalities in the State from the beginning of the year 1909 10

2 The Comptroller is requested to be good enough to prepare at once the monthly cash account form to be submitted to the Audit office and forward it to the Superintendent of the Government Press for being printed The Deputy Commissioners and the Presidents of the Bangalore, Mysore and Sringeri Municipalities will at once send an indent for the number of copies of the cash account required by them direct to the Superintendent of the Government Press, who will be good enough to supply the same with the least possible delay

3 The Comptroller is requested to submit to Government the monthly cash accounts and the annual accounts of the Municipalities under the heads above prescribed from 1st July 1909

K S CHANDRASEKHARA AIYAR
Secy to Govt Gen & Rev Dept

To—The Comptroller Mysore Government
The Deputy Commissioners of Districts and Presidents of Municipalities
The Presidents of the Bangalore and Mysore City Municipal Councils
The President of the Sringeri Municipality through the Deputy Commissioner of the Kadur District
The Superintendent Government Press

Exd cv

RECEIPTS

A Municipal Rates and Taxes—

1 Octroi—

(*a*) Articles of food or drink for men or animals—
Cocoanuts, fresh
" dry
Betel leaves
Sugar
Jaggory
Ghee
Butter
Horse gram
Oats
Bran
Chaff
Others (to be specified)

(*b*) Animals for slaughter—
Sheep and goats
Bullocks and cows
Others (to be specified)

(*c*) Articles used for fuel lighting and washing—
Oil
Oil seeds
Others (to be specified)

(*d*) Articles used in the construction of buildings—
Timber — Teak
Honne
Blackwood
Other timber
Chunam or lime
Mangalore tiles
Others (to be specified)

(*e*) Tobacco

(*f*) Piece goods and other textile fabrics and manufactured articles of clothing and dress
Piece goods and cloths
Others (to be specified)

Total I, Octroi

2 Taxes on buildings and lands
(Under Municipal Regulation)

3 Taxes on vehicles and animals

4 Taxes on professions and trades

5 Tolls and ferries

6 Water tax

7 Lighting tax

8 Conservancy receipts
(including scavenging and latrine rates)

9 Mohatarfa—

(*a*) House tax
(in non Regulation Municipalities)

(*b*) Shop tax

(*c*) Oil mill tax

(*d*) Cart tax

Total 9

10 Other taxes (to be specified)

Total A

B Realizations under special acts—

1 Pounds

2 Hackney carriages

3 Other items

Total B

Local Fund and Sanitary (Municipal), dated 29th July 1909

C Revenue derived from Municipal property and powers apart from taxation

1 Rents of buildings, lands etc
2 Sale proceeds of lands and produce of lands etc
3 Conservancy receipts (other than taxes and rates)
4 Sale proceeds of smuggled goods
5 Fees and revenue from educational institutions
6 Do markets and slaughter houses
7 Do tramway
8 Notice and warrant fees and interest
9 License fees—
(a) Liquor shops
(b) Other licenses
Total 9
10 Other fees
11 Fines
12 Interest on investments
13 Land revenue and cess
14 Revenue from sewage farms
15 Other items
Total C

D Grants and contributions—

1 From Government—
(a) For road repairs
(b) For sanitary purposes
(c) For educational purposes
(d) For other purposes
Total 1
2 From District Funds—
(a) For road repairs
(b) For other purposes
Total 2
3 From other sources—
(a) Local Funds General
(b) Mutual Funds
(c) Miscellaneous
Total 3
Total D

E Miscellaneous—

1 Recoveries on account of services rendered to private individuals
2 Lapsed deposits
3 Refunds and recoveries
4 Receipts of previous years adjusted in the current year
5 Other items
Total E
Total Municipal Revenue

F Public Debt—

1 Loans from Government
2 Deposit receipts
3 Advances recoverable
4 Permanent advance
5 House building advance
6 Suspense credits
7 Stock credits
8 Transfers from other Departments
9 Other items (to be specified)
Total Public Debt
Total Receipts
Opening Balance (Municipal Revenue Proper
(Net Public Debt
Total Opening Balance
Grand Total

TS

A General Administration—

I Head Office

1 Deputy Commissioner s office
- (*a*) Pay of establishment
- (*b*) Contingencies
- (*c*) Travelling allowance
- (*d*) Furniture
- (*e*) Pensionary contribution
- (*f*) Stationery supplied by Government Stationery Depot
- (*g*) Miscellaneous

Total 1

2 Municipal Office
- (*a*) Pay of establishment
- (*b*) Contingencies, etc
- (*c*) Travelling allowance
- (*d*) Furniture
- (*e*) Pensionery contribution
- (*f*) Stationery supplied by Government Stationery Depot
- (*g*) Miscellaneous

Total 2

Total I

II Collection

1 Octroi
- (*a*) Establishment
- (*b*) Commission
- (*c*) Rewards
- (*d*) Other charges

Total 1

2 Other taxes
- (*a*) Establishment
- (*b*) Commission
- (*c*) Other charges

Total 2

3 Rents and other receipts
- (*a*) Establishment
- (*b*) Commission
- (*c*) Other charges

Total 3

4 Refunds

Total II

III Pensions and Gratuities

Total A

I Public safety—

1 Fire protection—
- (*a*) Establishment
- (*b*) Other charges

2 Lighting charges—
- (*a*) Establishment
- (*b*) Purchase of oil, etc
- (*c*) Purchase and repair of lamps, lamp posts, [illegible]
- (*d*) Lighting by contract
- (*e*) Electric lighting charges

Total 2

3 Rewards for destruction of wild animals s[illegible]

4 Miscellaneous

Total B

C *Public health and convenience*—

1 Public Works carried out by Public Works Department—
- (a) Original works
- (b) Repairs.
- (c) Establishment.
- (d) Tools and plant.

Total 1

2. Public Works carried out by Civil Department—
- (a) Roads, original
- (b) Roads, repairs
- (c) Drains, original.
- (d) Drains, repairs.
- (e) Water-supply, original
- (f) Water-supply, repairs.
- (g) Buildings, original.
- (h) Buildings, repairs.
- (i) Other works, original.
- (j) Other works, repairs.
- (k) Compensation.
- (l) Tools and plant.
- (m) Establishment charges.

Total 2

3 Health Office.

4 Conservancy
- (a) Establishment
- (b) Road-watering and cleaning
- (c) Other charges (purchase of carts, dust-bins, etc.)

Total 4

5 Local Fund Dispensaries

6 Midwives and Maternity

7 Hindu Vaidyasalas, Unani Dispensaries, Vaidyas, Hakims, etc.

8 Contributions on account of—
- (a) Local Fund Dispensaries
- (b) Midwives and Maternity
- (c) Hindu Vaidyasalas and other Indigenous Institutions

Total 8

9 Plague, cholera and other charges.

10. Vaccination—
- (a) Vaccinators.
- (b) Cost of lymph, etc.

11 Veterinary charges

12 Registration of births and deaths

13 Maintenance of public gardens and buildings.
- (a) Establishment.
- (b) Contingencies, etc.

14 Markets and slaughter houses.

15 Cattle pounds.

16 Hackney carriages

17 Water-supply and maintenance charges.

18 Avenues

19 Fairs and festivals.

20 Sewage farms.

21 Miscellaneous.

Total C.

D *Public Instruction*—

1 Municipal Schools and Colleges.

2 Contributions and grants to Schools and Colleges

3 Other charges.

Total D

E Contributions and grants-in-aid (to be specified)—

(*a*) Reading Rooms and Libraries.
(*b*) Sringeri Matt.
(*c*)
(*d*)

Total E

F Miscellaneous—

1 Interest on loans
2 Actual cost of work done for private individuals.
3 Law charges.
4 Home for incurable paupers
5 Langarkhanas
6 Chattrams
7 Expenditure of previous years adjusted in the current year
8 Other items

Total F

G Public Debt—

1 Repayment of loans.
2 Deposit repayments.
3 Advances recoverable
4. Permanent advance
5 House-building advance.
6 Suspense debits.
7 Stock debits.
8. Transfers to other Departments
9 Other items (to be specified)

Total Public Debt.

Total Disbursements.

Closing balance { Municipal Revenue Proper / Net Public Debt

Total Closing Balance.

Grand Total